

STATE OF RHODE ISLAND

IN GENERAL ASSEMBLY

JANUARY SESSION, A.D. 2023

A N A C T

RELATING TO TAXATION -- COLLECTION OF TAXES GENERALLY--COVENTRY

Introduced By: Senators Raptakis, and Rogers

Date Introduced: March 30, 2023

Referred To: Senate Housing & Municipal Government

It is enacted by the General Assembly as follows:

1 SECTION 1. Section 44-7-28 of the General Laws in Chapter 44-7 entitled "Collection of
2 Taxes Generally" is hereby amended to read as follows:

3 **44-7-28. Gloucester, Coventry and Burrillville tax lien on mobile or manufactured**
4 **home in the town.**

5 (a) Taxes assessed against any person in the towns of Gloucester, Coventry, and Burrillville
6 for either a mobile or manufactured home shall constitute a lien on the mobile or manufactured
7 home. The lien shall arise and attach as of the date of assessment of the taxes, as defined in § 44-
8 5-1.

9 (b) The lien shall terminate at the expiration of twenty (20) years. The lien shall be superior
10 to any other lien, encumbrance, or interest in the mobile or manufactured home whether by way of
11 attachment or otherwise.

12 (c) [The taxes may be collected and the lien may be enforced in the same manner in which](#)
13 [taxes are collected and the lien is enforced against real estate for the collection of real estate taxes](#)
14 [by municipalities in accordance with chapter 9 of title 44 \("tax sales"\), with no additional fees,](#)
15 [charges, assessments or penalties other than those provided for in chapter 9 of title 44.](#)

16 SECTION 2. This act shall take effect upon passage.

EXPLANATION
BY THE LEGISLATIVE COUNCIL
OF
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1 This act would promote a more efficient way to enforce tax liens on mobile and
2 manufactured homes in the town of Coventry by allowing the town to enforce the lien in the same
3 manner as used to collect real estate taxes.

4 This act would take effect upon passage.

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